



DO NOT SEND

DR 1317 (09/13/23)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
Tax.Colorado.gov
(303) 205-8205

Child Care Contribution Tax Credit Certificate Instructions

Taxpayers that make a qualifying monetary contribution to promote child care in Colorado may claim an income tax credit equal to 50% of the total qualifying contribution. The maximum credit allowed for a tax year is \$100,000. To qualify, monetary contributions must be made for one or more of the following purposes:

- The establishment or operation of a licensed child care facility that uses the donation to provide child care;
- The establishment or operation of an approved facility school that uses the donation to provide child care;
- The establishment or operation of a registered child care program that provides child care services similar to those provided by licensed child care centers;
- Use by a grandfathered child care program or facility;
- The establishment of a grant or loan program for parents in the state requiring assistance for child care;
- Training of child care providers in the state; and
- The establishment of an information dissemination program in the state to provide information and referral services to assist parents in obtaining child care.

Section 39-22-121 (1.7), C.R.S., defines “child care” as care provided to a child 12 years of age or younger.

The child care contribution tax credit is nonrefundable, meaning that the total amount a taxpayer may use in a tax year, together with other nonrefundable credits, cannot exceed the taxpayer’s Colorado income tax liability. Taxpayers may carry forward any excess for up to five tax years and must use the excess credits in the earliest tax year possible.

Taxpayers may not claim the credit for contributions that are not directly related to promoting child care in the state or for contributions that a taxpayer makes to a child care facility in which the taxpayer or a person related to the taxpayer has a financial interest. Please see Department publication *FYI Income 35: Child Care Contribution Credit* for more information.

Purpose of Form

Donors must obtain this completed form from the contribution recipient and submit it with their Colorado income tax form to document a proper child care contribution tax credit claim. This form must be completed by the contribution recipient, except that the donor may enter their social security or other tax identification number upon receipt. The contribution recipient should also keep a copy of this form.

Instructions for Contribution Recipients

Child care facilities or programs that plan to solicit contributions that qualify for the child care contribution tax credit are encouraged to carefully review section 39-22-121, C.R.S., the related rule in 1 Code Colo. Regs. 201-1, and Department publication *FYI Income 35: Child Care Contribution Credit* to determine whether the contribution will be used for a qualifying activity. In particular, child care facilities or programs should note that, for purposes of the child care contribution tax credit, section 39-22-121 (1.7), C.R.S., defines “child care” as care provided to a child 12 years of age or younger. Prior to accepting donations, programs that are not licensed child care facilities must register with the Department by filing form DR 1318.

This form must be completed by the contribution recipient, or a duly authorized employee or agent of the recipient, and furnished to the donor upon receipt of a qualifying contribution. The person completing this form must have sufficient knowledge about the recipient’s activities, and the intended use of the contribution to make an informed certification that the contribution, qualifies for the child care contribution tax credit.



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Section A - Donor Information

Enter the name, mailing address, and telephone number of the donor. If the donor is a corporation, partnership, LLC, or other legal entity, enter the donor’s legal name in the field for the donor’s last name or business name. In the case of a donation by two individuals filing a joint return, enter the last and first name of both individuals. The recipient may furnish this form (and retain a copy) without the social security number (SSN), individual taxpayer identification number (ITIN) or federal employer identification number (FEIN) of the donor, and the donor may complete those fields prior to filing their Colorado income tax return. Legal entities must use the identification number that will be used to file their Colorado income tax return.

Section B - Recipient Information

Enter the name of the recipient. If the recipient is an individual or sole proprietor, enter the individual’s first and last name. Otherwise, enter the legal name of the recipient. Enter the recipient’s SSN, ITIN, FEIN, or Colorado account number (CAN). If the recipient is an LLC that is disregarded as separate from its owner, enter the name and tax identification number of the owner. Enter the mailing address for the office where the Department should direct any inquiries regarding this form. Enter the county in which the recipient is located. If the recipient is located in multiple counties, enter the county where this contribution will be principally used.

If the recipient operates a child care facility licensed, or required to be licensed, by the Colorado Department of Early Childhood, enter the facility’s license number. Visit CDEC.Colorado.gov for more information.

Mark the appropriate box to indicate the legal form of the recipient.

Mark the appropriate box to describe the nature of the recipient. For definitions of the various types of facilities, refer to sections 26-6-903 and 26.5-5-303, C.R.S. For the definition of an “approved facility school,” refer to section 22-2-402, C.R.S. Note that the approved facility school must be affiliated with a licensed or certified hospital in the state that is also a nonprofit organization.

Mark the “other program” box if the recipient is not a child care facility and will use the contribution for grant, loan, training, or information distribution programs.

Section C - Contribution Information

Line 1 Receipt date

Enter the date the money was received from the donor.

Line 2 Qualifying contribution amount

Enter the amount of the contribution, but do not enter amounts received that do not qualify for the child care contribution credit. Refer to paragraph (10) of Department Rule 39-22-121 for information regarding contributions split between qualified and nonqualified purposes.

Line 3 Credit allowed

Multiply the amount on line 2 by 50% (0.50) and enter the result on this line 3. If the amount on line 2 is greater than \$200,000, then enter \$100,000 on this line 3.

Contribution use

Mark all of the boxes that describe the qualifying use of the contribution.

Section D - Certification

The person completing this form on behalf of the contribution recipient must review it for completeness and accuracy, read the certification statement in this section D, and sign and date the form. Enter the name, title, and phone number of the person who completed this form on behalf of the contribution recipient.

Make a copy of this form for your records, and promptly furnish the original to the donor.

Instructions for Donors

As the donor, you are responsible for verifying that the organization is authorized to receive contributions eligible for the child care contribution tax credit. A list of child care facilities licensed by the Department of Early Childhood can be accessed at ColoradoShines.com/search. The list of unlicensed, license exempt, and other programs registered with the Department can be downloaded under the child care contribution credit section of the income tax credit index at Tax.Colorado.gov/income-tax-credits.

To claim credit for a qualifying contribution, you must obtain a completed DR 1317 form from the recipient and file it with your Colorado income tax return. Note that the amount of credit allowed for contributions made during the tax year may not exceed \$100,000 per taxpayer. For purposes of this rule, two individuals filing a joint return are considered one taxpayer.

The child care contribution tax credit is nonrefundable, meaning that the total amount a taxpayer may use in a tax year, together with other nonrefundable credits, cannot exceed the taxpayer’s Colorado income tax liability. Taxpayers may carry forward any excess for up to five tax years and must use the excess credits in the earliest tax year possible.

When filing electronically, attach this form as a PDF to the electronic return, upload a copy using the e-filer attachment feature at Colorado.gov/RevenueOnline, or mail a copy with form DR 1778.



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Child Care Contribution Tax Credit Certificate

This form must be completed by the recipient of the contribution and filed with the donor's Colorado income tax return.

Section A - Donor Information					
Last Name or Business Name		First Name		SSN, ITIN, or FEIN	
Donor Spouse Last Name (if joint)		Donor Spouse First Name		SSN or ITIN	
Mailing Address					
City				State	ZIP
Section B - Recipient Information					
Recipient Name				SSN, ITIN, FEIN, or CAN	
Mailing Address				CDEC License Number	
City		County	State	ZIP	Telephone Number
Legal form:					
<input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> For-Profit Corporation, LLC, or Partnership <input type="checkbox"/> Nonprofit <input type="checkbox"/> Other					
Nature of the recipient:					
<input type="checkbox"/> Child Care Facility					
<input type="checkbox"/> CDEC Licensed (enter license above)		<input type="checkbox"/> DOR Registered (DR 1318)		<input type="checkbox"/> Grandfathered Organization (DR 1319)	
Facility Type:					
<input type="checkbox"/> Child Care Center		<input type="checkbox"/> Child Placement Agency		<input type="checkbox"/> Family Child Care Home	
<input type="checkbox"/> Foster Care Home		<input type="checkbox"/> Homeless Youth Shelter		<input type="checkbox"/> Residential Care Facility	
<input type="checkbox"/> Secure Residential Treatment Center		<input type="checkbox"/> Approved Facility School			
<input type="checkbox"/> Other Program					





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Section C - Contribution Information

Last Name or Business Name	First Name	SSN, ITIN, or FEIN
1. Date the contribution was received		(MM/DD/YY)
2. Qualifying contribution amount		00
3. Credit allowed. Multiply the amount on line 2 by 50%.		00

The contribution will be used (mark all that apply):

- For the establishment or operation of a child care facility in the state that uses the donation to provide child care.
- To fund a grant or loan program for parents in the state requiring financial assistance for child care.
- For the training of child care providers in the state.
- To fund an information dissemination program in the state to provide information and referral services to assist parents in obtaining child care.

Section D - Certification

On behalf of the above-named recipient, I represent that I am duly authorized to and do certify as follows. First, the recipient is eligible to receive contributions qualifying for the income tax credit allowed by section 39-22-121, C.R.S. Second, the above-named donor made a qualifying contribution on the date listed on line 1, and in the amount listed on line 2. Third, the contribution will be used only for the purpose(s) indicated by the box(es) checked in Section C, which purposes are directly related to promoting child care in Colorado. And fourth, if the recipient is a child care facility, neither the donor nor a person related to the donor has a financial interest in the child care facility to the best of my knowledge and belief. I declare, under penalties of perjury, that the statements made herein are true and correct to the best of my knowledge and belief.

Signature	Date (MM/DD/YY)	
Name	Title	Phone